

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207800400000</div> <div>City of Council Bluffs</div> <div>209 Pearl Street</div> <div>Council Bluffs, Iowa 51503-0826</div>		
CITY OF COUNCIL BLUFFS , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	38,953,560		38,953,560	39,457,916
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	38,953,560		38,953,560	39,457,916
Delinquent property taxes	0		0	0
TIF revenues	5,466,119		5,466,119	5,607,840
Other city taxes	18,217,714	0	18,217,714	18,140,734
Licenses and permits	4,377,773	0	4,377,773	3,711,060
Use of money and property	870,342	7,262	877,604	838,300
Intergovernmental	13,460,986	9,692	13,470,678	15,851,098
Charges for fees and service	6,873,761	9,905,729	16,779,490	16,446,059
Special assessments	293,198	0	293,198	140,000
Miscellaneous	7,406,154	574,153	7,980,307	8,907,100
Other financing sources	31,035,656	12,434,097	43,469,753	38,950,000
Total revenues and other sources	126,955,263	22,930,933	149,886,196	148,050,107
Expenditures and Other Financing Uses				
Public safety	30,955,661	0	30,955,661	30,987,388
Public works	10,323,809	0	10,323,809	10,016,645
Health and social services	646,717	0	646,717	652,998
Culture and recreation	11,381,218	0	11,381,218	10,976,488
Community and economic development	7,365,201	0	7,365,201	8,670,584
General government	15,157,055	0	15,157,055	14,854,111
Debt service	12,368,381	0	12,368,381	12,428,525
Capital projects	23,528,484	0	23,528,484	20,638,422
Total governmental activities expenditures	111,726,526	0	111,726,526	109,225,161
Business type activities	0	14,479,510	14,479,510	14,543,226
Total ALL expenditures	111,726,526	14,479,510	126,206,036	123,768,387
Other financing uses, including transfers out	23,318,507	0	23,318,507	31,000,000
Total ALL expenditures/And other financing uses	135,045,033	14,479,510	149,524,543	154,768,387
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-8,089,770	8,451,423	361,653	-6,718,280
Beginning fund balance July 1, 2013	55,305,648	137,256,424	192,562,072	179,096,805
Ending fund balance June 30, 2014	47,215,878	145,707,847	192,923,725	172,378,525
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 48,520,000	Other long-term debt	\$ 15,349,474	
Revenue debt	\$ 4,780,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 12,512,058			
		General obligation debt limit	\$ 218,389,616	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/12/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Marcy Worden	→	712	328-4616	3132
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/5/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF COUNCIL BLUFFS			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	32,603,297	0		6,350,263	0	0	38,953,560			38,953,560	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	32,603,297	0		6,350,263	0	0	38,953,560		T01	38,953,560	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	32,603,297	0		6,350,263	0	0	38,953,560			38,953,560	6
7	TIF revenues			5,466,119				5,466,119		T01	5,466,119	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,954,071	0	0	536,714	0	0	3,490,785		T15	3,490,785	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	66,591	0	0	0	0	0	66,591	0	C30	66,591	10
11	Gaming wager tax	3,059,131	0	0	0	0	0	3,059,131	0	C30	3,059,131	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	2,679,437	0	0	0	0	0	2,679,437	0	T19	2,679,437	13
14	Other local option taxes	0	8,921,770	0	0	0	0	8,921,770	0	T09	8,921,770	14
15	TOTAL OTHER CITY TAXES	8,759,230	8,921,770	0	536,714	0	0	18,217,714	0		18,217,714	15
16	Section B - LICENSES AND PERMITS	4,226,304	151,469	0	0	0	0	4,377,773	0	T29	4,377,773	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	213,000	356	0	3,290	0	0	216,646	0	U20	216,646	18
19	Rents and royalties	43,630	609,029	0	0	0	0	652,659	2,355	U40	655,014	19
20	Other miscellaneous use of money and property	1,037	0	0	0	0	0	1,037	4,907	U20	5,944	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	257,667	609,385	0	3,290	0	0	870,342	7,262		877,604	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	2,283,382	921,785	0	91,358	99,926	0	3,396,451	0	B89	3,396,451	27
28	Community development block grants	0	1,233,015	0	0	0	0	1,233,015	0	B50	1,233,015	28
29	Housing and urban development	95,623	0	0	0	0	0	95,623	0	B50	95,623	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	26,892	0	0	4,886	0	0	31,778	0	B30	31,778	31
32	Federal transit Assistance	328,786	0	0	0	0	0	328,786	0		328,786	32
33	Total Federal grants and reimbursements	2,734,683	2,154,800	0	96,244	99,926	0	5,085,653	0		5,085,653	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,187,718					6,187,718		C46	6,187,718	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	15,708	53,182	0	0	254,583	0	323,473	0	C89	323,473	49
50	Iowa Department of Transportation	230,192	0	0	0	0	0	230,192	0	C89	230,192	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Iowa Public Health Programs	92,560	0	0	0	0	0	92,560	9,692	C89	102,252	54
55	FEMA Disaster 1998	727,484	0	0	0	0	0	727,484	0		727,484	55
56	Targeted Jobs Credit	0	0	23,147	0	0	0	23,147	0		23,147	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,065,944	6,240,900	23,147	0	254,583	0	7,584,574	9,692		7,594,266	60
61												61
62	Local grants and reimbursements											62
63	County contributions	229,523	192,560	0	0	0	0	422,083	0		422,083	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Council Bluffs Community School District	368,676		0	0	0	0	368,676	0	D89	368,676	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	598,199	192,560	0	0	0	0	790,759	0		790,759	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,398,826	8,588,260	23,147	96,244	354,509	0	13,460,986	9,692		13,470,678	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	4,925,388	A8Ø	4,925,388	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	204,546	0	0	0	0	0	204,546	0	A6Ø	204,546	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	4,980,341	A81	4,980,341	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	231,967	0	0	0	0	0	231,967	0	A94	231,967	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	473,052	0	0	0	0	0	473,052	0	A89	473,052	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	158,724	0	0	0	0	0	158,724	0	A89	158,724	92
93	Ambulance charges	1,241,054	0	0	0	0	0	1,241,054	0	A89	1,241,054	93
94	Sidewalk street repair charges	0	239	0	0	0	0	239	0	A44	239	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	1,036,044	0	0	0	0	0	1,036,044	0	A61	1,036,044	100
101	Animal control charges	71,917	0	0	0	0	0	71,917	0	A89	71,917	101
102	Other charges - <i>Specify</i>	359,246	5,050	0	0	0	0	364,296	0		364,296	102
103	Mid American Center	3,091,922	0	0	0	0	0	3,091,922	0		3,091,922	103
104	TOTAL CHARGES FOR SERVICE	6,868,472	5,289	0	0	0	0	6,873,761	9,905,729		16,779,490	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	293,198	0	0	0	0	293,198	0	U01	293,198	106
107	Section G - MISCELLANEOUS											107
108	Contributions	52,110	179,877	0	0	0	0	231,987	0	U99	231,987	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	328,739	3,484	0	0	0	0	332,223	574,153	U11	906,376	110
111	Fines	1,413,972	0	0	0	0	0	1,413,972	0	U30	1,413,972	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Non-governmental grant	608,316	1,169,444	0	0	1,278,908	0	3,056,668	0		3,056,668	114
115	Water Works portion of projects	0	89,002	0	0	455,051	0	544,053	0		544,053	115
116	Insurance Settlements	1,280,337	6,369	0	0	32,295	0	1,319,001	0		1,319,001	116
117	Forfeited Assets	1,763	0	0	0	109,299	0	111,062	0		111,062	117
118	Other payments	214,162	183,026	0	0	0	0	397,188	0		397,188	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	3,899,399	1,631,202	0	0	1,875,553	0	7,406,154	574,153		7,980,307	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF COUNCIL BLUFFS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	61,013,195	20,200,573	5,489,266	6,986,511	2,230,062	0	95,919,607	10,496,836		106,416,443	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	5,901	NR	5,901	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	7,945,046	0	7,945,046	0	NR	7,945,046	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	0	1,328,485		700,000	8,243,492	0	10,271,977	227,897		10,499,874	127
128	<i>Internal TIF loans and transfers in</i>	0	787,458	0	431,175	0	0	1,218,633	0		1,218,633	128
129	Refinanced Urban Renewal Note	0	11,600,000	0	0	0	0	11,600,000	0		11,600,000	129
130	Donated Infrastructure from Government Funds	0	0	0	0	0	0	0	12,200,299		12,200,299	130
131	TOTAL OTHER FINANCING SOURCES	0	13,715,943	0	1,131,175	16,188,538	0	31,035,656	12,434,097		43,469,753	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	61,013,195	33,916,516	5,489,266	8,117,686	18,418,600	0	126,955,263	22,930,933		149,886,196	132
133												133
134	Beginning fund balance July 1, 2013	22,292,909	21,891,142	360,118	4,857,245	5,844,314	59,920	55,305,648	137,256,424		192,562,072	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	83,306,104	55,807,658	5,849,384	12,974,931	24,262,914	59,920	182,260,911	160,187,357		342,448,268	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	15,859,584	0	0	0	0	0	15,859,584		E62	15,859,584	2
3	Purchase of land and equipment	500,276	0	0	0	0	0	500,276		G62	500,276	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	131,665	0	0	0	0	0	131,665		E04	131,665	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	116,593	0	0	0	0	0	116,593		E89	116,593	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	73,586	90,612	0	0	0	0	164,198		E59	164,198	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	10,573,770	0	0	0	0	0	10,573,770		E24	10,573,770	13
14	Purchase of land and equipment	17,265	0	0	0	0	0	17,265		G24	17,265	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	2,115,659	0	0	0	0	0	2,115,659		E32	2,115,659	16
17	Purchase of land and equipment	199,816	0	0	0	0	0	199,816		G32	199,816	17
18	Building inspections — Current operation	661,216	0	0	0	0	0	661,216		E66	661,216	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	615,619	0	0	0	0	0	615,619		E32	615,619	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	30,865,049	90,612	0	0	0	0	30,955,661			30,955,661	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	3,205,975	0	0	0	0	3,205,975		E44	3,205,975	42
43	Purchase of land and equipment	0	385,391	0	0	0	0	385,391		G44	385,391	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	96,321	0	0	0	0	0	96,321		E60	96,321	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	638,900	0	0	0	0	638,900		E44	638,900	48
49	Traffic control safety — Current operation	0	1,088,092	0	0	0	0	1,088,092		E44	1,088,092	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	275,329	0	0	0	0	275,329		E44	275,329	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	427,944	0	0	0	0	427,944		E44	427,944	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	67,837	0	0	0	0	67,837		E81	67,837	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	171,011	0	0	0	0	0	171,011		E89	171,011	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68	Transit Operations	1,285,255	0	0	0	0	0	1,285,255			1,285,255	68
69	Levee Certification	0	91,975	0	0	0	0	91,975			91,975	69
70	Procurement	73,026	0	0	0	0	0	73,026			73,026	70
71	Equipment Maintenance	1,903,223	613,530	0	0	0	0	2,516,753			2,516,753	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	3,528,836	6,794,973	0	0	0	0	10,323,809			10,323,809	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	416,425	0	0	0	0	0	416,425		E32	416,425	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	230,292	0	0	0	0	0	230,292		E79	230,292	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	646,717	0	0	0	0	0	646,717			646,717	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,220,930	131,082	0	0	0	0	2,352,012		E52	2,352,012	122
123	Purchase of land and equipment	28,026	79,991	0	0	0	0	108,017		G52	108,017	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,996,699	0	0	0	0	0	1,996,699		E61	1,996,699	127
128	Purchase of land and equipment	6,736	0	0	0	0	0	6,736		G61	6,736	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	2,155,674	0	0	0	0	0	2,155,674		E61	2,155,674	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	40,678	0	0	0	0	0	40,678		E03	40,678	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	4,504,140	0	0	0	0	0	4,504,140		E61	4,504,140	136
137	Purchase of land and equipment	0	0		0	0	0	0		G61	0	137
138	Construction	217,262	0	0	0	0	0	217,262		F61	217,262	138
139	TOTAL CULTURE AND RECREATION	11,170,145	211,073	0	0	0	0	11,381,218			11,381,218	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0		0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	899,215	0	4,469,242		0	0	5,368,457		E29	5,368,457	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	1,996,744	0	0	0	0	1,996,744		E89	1,996,744	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	899,215	1,996,744	4,469,242	0	0	0	7,365,201			7,365,201	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	326,999	0	0	0	0	0	326,999		E29	326,999	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,554,383	0	0	0	0	0	1,554,383		E23	1,554,383	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	425,703	0	0	0	0	0	425,703		E25	425,703	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	3,674,412	0	0	0	0	0	3,674,412		E31	3,674,412	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	3,631,876	0	0	0	0	0	3,631,876		E89	3,631,876	171
172	Other general government — Current operation	2,436,514	0	0	0	0	0	2,436,514		E89	2,436,514	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174	Technology	1,016,352	0	0	0	0	0	1,016,352			1,016,352	174
175	FEMA Operations	2,090,816	0	0	0	0	0	2,090,816			2,090,816	175
176	TOTAL GENERAL GOVERNMENT	15,157,055	0	0	0	0	0	15,157,055			15,157,055	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178	Principal payments	0	1,335,527	0	9,130,000	0	0	10,465,527			10,465,527	178
179	Interest payments	0	265,347	0	1,558,866	0	0	1,824,213			1,824,213	179
180		0	0	0	0	0	0	0			0	180
181	Other financing costs	0	0	0	38,348	40,293	0	78,641			78,641	181
182	TOTAL DEBT SERVICE	0	1,600,874	0	10,727,214	40,293	0	12,368,381			12,368,381	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	6,736,444	0	0	16,792,040	0	23,528,484			23,528,484	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	6,736,444	0	0	16,792,040	0	23,528,484			23,528,484	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	6,736,444	0	0	16,792,040	0	23,528,484			23,528,484	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	62,267,017	17,430,720	4,469,242	10,727,214	16,832,333	0	111,726,526			111,726,526	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation											0 E91 0 198
199	Purchase of land and equipment											0 G91 0 199
200	Construction											0 F91 0 200
201	Sewer and sewage disposal — Current operation											8,911,902 E80 8,911,902 201
202	Purchase of land and equipment											0 G80 0 202
203	Construction											0 F80 0 203
204	Electric — Current operation											0 E92 0 204
205	Purchase of land and equipment											0 G92 0 205
206	Construction											0 F92 0 206
207	Gas Utility — Current operation											0 E93 0 207
208	Purchase of land and equipment											0 G93 0 208
209	Construction											0 F93 0 209
210	Parking — Current operation											0 E60 0 210
211	Purchase of land and equipment											0 G60 0 211
212	Construction											0 F60 0 212
213	Airport — Current operation											0 E01 0 213
214	Purchase of land and equipment											0 G01 0 214
215	Construction											0 F01 0 215
216	Landfill/Garbage — Current operation											5,394,055 E81 5,394,055 216
217	Purchase of land and equipment											0 G81 0 217
218	Construction											0 F81 0 218
219	Hospital — Current operation											0 E36 0 219
220	Purchase of land and equipment											0 G36 0 220
221	Construction											0 F36 0 221
222	Transit — Current operation											0 E94 0 222
223	Purchase of land and equipment											0 G94 0 223
224	Construction											0 F94 0 224
225	Cable TV, telephone, Internet — Current operation											0 E03 0 225
226	Purchase of land and equipment											0 G03 0 226
227	Housing authority — Current operation											0 E50 0 227
228	Purchase of land and equipment											0 G50 0 228
229	Construction											0 F50 0 229
230	Storm water — Current operation											0 E80 0 230
231	Purchase of land and equipment											0 G80 0 231
232	Construction											0 F80 0 232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF COUNCIL BLUFFS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								173,553		173,553	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								14,479,510		14,479,510	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	62,267,017	17,430,720	4,469,242	10,727,214	16,832,333	0	111,726,526	14,479,510		126,206,036	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,718,138	8,727,897		0	53,839	0	10,499,874	0		10,499,874	255
256	Internal TIF loans/repayments and transfers out	0	0	1,218,633	0	0	0	1,218,633	0		1,218,633	256
257	Refinanced Urban Renewal Note	0	11,600,000	0	0	0	0	11,600,000	0		11,600,000	257
258	TOTAL OTHER FINANCING USES	1,718,138	20,327,897	1,218,633	0	53,839	0	23,318,507	0		23,318,507	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	63,985,155	37,758,617	5,687,875	10,727,214	16,886,172	0	135,045,033	14,479,510		149,524,543	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								145,707,847		145,707,847	269
270	Total ending fund balance June 30, 2014	19,320,949	18,049,041	161,509	2,247,717	7,376,742	59,920	47,215,878	145,707,847		192,923,725	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	83,306,104	55,807,658	5,849,384	12,974,931	24,262,914	59,920	182,260,911	160,187,357		342,448,268	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF COUNCIL BLUFFS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 131,665	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 1,216,529		
Libraries.....	M52 0		
Police protection.....	M62 44,659		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 364,897		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 32,069,779

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 4,973,000	29U 0	39U 193,000	49U 0	49U 0	49U 4,780,000	49U 0	I89 161,120		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 12,512,058	49U 0	49U 0	I89 0		
9. Other-Specify Bass Pro Note	19U 12,325,000	29U 11,600,000	39U 12,935,526	49U 0	49U 0	49U 0	49U 10,989,474	I89 265,347		
10. G. O. Bonds	19U 50,020,000	29U 7,630,000	39U 9,130,000	49U 48,520,000	49U 0	49U 0	49U 0	I89 1,558,866		
11. Settlement	19U 6,000,000	29U 0	39U 2,300,000	49U 0	49U 0	49U 0	49U 3,700,000	I89 0		
12. HUD Loan	19U 675,000	29U 0	39U 15,000	49U 0	49U 0	49U 0	49U 660,000	I89 3,137		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	73,993,000	19,230,000	24,573,526	48,520,000	12,512,058	4,780,000	15,349,474	1,988,470		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	4,367,792,312	x .05 = \$	218,389,616

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	0	35,018,892	41,233,431	
	2,176,455	4,038,084				

REMARKS

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